



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0590-26755778

**32 Missoula County**

**0590 Bonner Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Carrie Ruff **Phone #:** (406) 258-6151

(Signature)

(Date)

**Chair, Board of Trustees:** Candance Hoppe

(Signature)

(Date)

**County Superintendant** Erin Lipkind

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
119	Medicaid Admin Claiming-MAC	STATE	22	
140	Rebates	LOCAL		
159	Medicaid Admin Claiming-MAC	STATE		STATE
161	Title I, Part A, Improving Basic Programs	FEDERAL	03205903116	84.010A
162	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	03205901416	84.367
165	IDEA Part B (Trans from Coop)	FEDERAL	3296987714	84.027A
168	Medicaid	STATE		State
169	Medicaid Admin Claiming-MAC	STATE	22	
170	Msla Elec Coop IEP Grant	LOCAL	0000	
180	Asthma School Nurse Grant	STATE		
200	FLEX SEC 125 FORFEITURES	LOCAL		
205	Reitirement/COBRA Insurance	LOCAL		
210	Kelly Pine Grandstand	LOCAL		
310	State OTO Indian Education for All	STATE	NA	state
501	ARCO SCHOLARSHIP	LOCAL		
502	BOUCHARD SCHOLARSHIP	LOCAL		
503	BURLINGAME SCHOLARSHIP	LOCAL		
504	FALLIGAN SCHOLARSHIP	LOCAL		
505	Leo MUSBURGER SCHOLARSHIP	LOCAL		
506	MaRTIN BRIGGEMAN SCHOLARSHIP	LOCAL		
507	SHARON LUKES SCHOLARSHIP	LOCAL		
508	TrENARY SCHOLARSHIP	LOCAL		

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	332,744.04	56,165.38		10,424.91
02	Taxes Receivable - Real and Personal (120-149)	12,733.73	4,385.46		
03	Taxes Receivable - Protested (150-159)	1,247.92	474.59		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	346,725.69	61,025.43		10,424.91
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	13,981.65	4,860.05		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	58,579.75			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	274,164.29	56,165.38		10,424.91
52	<b>TOTAL FUND BALANCE/EQUITY</b>	332,744.04	56,165.38		10,424.91
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	346,725.69	61,025.43		10,424.91

# Trustees' Financial Summary

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,769.04	93,948.99	94,613.72	25,569.17
02	Taxes Receivable - Real and Personal (120-149)	11.62			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,780.66	93,948.99	94,613.72	25,569.17
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	11.62			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	6,769.04	93,948.99	94,613.72	25,569.17
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,769.04	93,948.99	94,613.72	25,569.17
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,780.66	93,948.99	94,613.72	25,569.17

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				6,248.83
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				6,248.83
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				6,248.83
52	<b>TOTAL FUND BALANCE/EQUITY</b>				6,248.83
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				6,248.83

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
		(28)	(29)	(45)	(50)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,064.28	6,608.56		19,802.99
02	Taxes Receivable - Real and Personal (120-149)		0.02		258.43
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	63,064.28	6,608.58		20,061.42
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		0.02		258.43
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	63,064.28	6,608.56		19,802.99
52	<b>TOTAL FUND BALANCE/EQUITY</b>	63,064.28	6,608.56		19,802.99
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	63,064.28	6,608.58		20,061.42

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	62,312.45	149,117.08		
02	Taxes Receivable - Real and Personal (120-149)		0.12		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	62,312.45	149,117.20		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		0.12		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	62,312.45	149,117.08		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	62,312.45	149,117.08		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	62,312.45	149,117.20		



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## Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			25,737.49	7,776.65
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			25,737.49	7,776.65
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			25,737.49	7,776.65
52	<b>TOTAL FUND BALANCE/EQUITY</b>			25,737.49	7,776.65
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			25,737.49	7,776.65

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	36,603.39	39,976.25		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	36,603.39	39,976.25		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	35,071.59	39,976.25		
25	Other Current Liabilities (621-679)	1,531.80			
35	<b>TOTAL LIABILITIES</b>	36,603.39	39,976.25		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	36,603.39	39,976.25		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	119,134.22	99,619.95
	1111 District Levy - Real Property	445,994.54	438,171.81
	1112 District Levy - Personal Property	746.38	13,380.85
	1114 District Levy - Pers Prop/Mobile Homes	11,436.74	16,659.02
	1190 Penalties and Interest on Taxes	1,905.72	1,193.42
	1510 Interest Earnings	1,226.55	2,057.66
	1900 Other Revenue from Local Sources	228.25	405.34
	3110 Direct State Aid	977,363.85	1,016,359.10
	3111 Quality Educator	89,739.00	93,390.00
	3112 At Risk Student	18,362.25	18,026.51
	3113 Indian Education For All	7,629.60	7,830.00
	3114 American Indian Achievement Gap	8,800.00	8,200.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	112,423.26	100,627.37
	3116 Data For Achievement	5,610.00	7,500.00
	3118 Natural Resource Development	6,964.85	11,410.25
	3120 State Guaranteed Tax Base Aid	496,622.10	509,331.90
	3444 State School Block Grant	141,873.60	141,873.60
	3446 SB96 Block Grant Reimbursement	5,858.38	0.00
	6100 Material Prior Period Revenue Adjustments	3,680.84	1,976.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,455,600.13</b>	<b>2,488,012.80</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	963,498.83	1,045,248.43
			2XX	Personal Services - Employee Benefits	102,620.22	133,365.66
			3XX	Purchased Professional and Technical Services	5,414.88	9,150.00
			4XX	Purchased Property Services	11,917.99	8,981.92
			5XX	Other Purchased Services	11,082.15	11,762.68
			6XX	Supplies and Materials	83,932.55	70,656.25
			7XX	Property and Equipment Acquisition	12,354.00	0.00
			810	Dues and Fees	458.00	213.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	43,235.04	45,156.75
			2XX	Personal Services - Employee Benefits	3,390.51	3,818.34
			5XX	Other Purchased Services	1,264.74	1,748.52
			6XX	Supplies and Materials	4,693.08	2,168.62

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	119.50	124.50
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	106,068.09	109,354.12
			2XX Personal Services - Employee Benefits	12,442.73	14,787.26
			3XX Purchased Professional and Technical Services	1,343.55	1,210.00
			4XX Purchased Property Services	60.00	0.00
			5XX Other Purchased Services	9,084.62	7,005.89
			6XX Supplies and Materials	86,790.54	70,068.80
			810 Dues and Fees	330.00	250.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	98,733.22	76,491.26
			2XX Personal Services - Employee Benefits	21,023.25	25,176.50
			3XX Purchased Professional and Technical Services	3,229.35	11,808.54
			4XX Purchased Property Services	190.00	0.00
			5XX Other Purchased Services	30,091.30	6,438.22
			6XX Supplies and Materials	5,366.60	4,877.36
			810 Dues and Fees	3,954.00	3,897.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	71,478.86	74,620.86
			2XX Personal Services - Employee Benefits	3,571.76	3,275.05
			5XX Other Purchased Services	1,840.03	1,402.44
			6XX Supplies and Materials	3,572.84	2,267.55
			810 Dues and Fees	460.00	460.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	37,958.45	39,357.06
			2XX Personal Services - Employee Benefits	6,025.36	6,297.92
			3XX Purchased Professional and Technical Services	8,970.31	3,110.00
			5XX Other Purchased Services	2,930.07	2,241.23
			6XX Supplies and Materials	6,482.77	9,403.47
			810 Dues and Fees	641.33	222.17
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	81,540.54	78,325.39
			2XX Personal Services - Employee Benefits	10,988.56	12,192.19
			3XX Purchased Professional and Technical Services	1,754.55	1,451.50
			4XX Purchased Property Services	136,636.88	115,169.09
			5XX Other Purchased Services	30,311.96	3,189.91
			6XX Supplies and Materials	49,039.57	30,358.35
			810 Dues and Fees	44.03	35.00
			8XX Other Expenditures	14.30	14.30
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	17,487.90	22,856.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	177,771.03	197,976.02	
			2XX Personal Services - Employee Benefits	13,267.73	28,457.69	
			3XX Purchased Professional and Technical Services	2,203.63	12,811.00	
			5XX Other Purchased Services	379.91	0.00	
			6XX Supplies and Materials	6,783.09	1,988.29	
		<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	22,930.16	24,169.10	
			2XX Personal Services - Employee Benefits	3,307.47	3,728.70	
		<b>27XX Student Transportation Services</b>				
			5XX Other Purchased Services	0.00	8,500.00	
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	53,334.57	53,565.00	
	<b>316 Data For Achievement</b>					
		<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	3,965.76	5,793.00	
			6XX Supplies and Materials	1,644.54	1,706.25	
	<b>360 State Gifted &amp; Talented Reimbursement</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	2,712.00	1,970.00	
			5XX Other Purchased Services	0.00	149.13	
			6XX Supplies and Materials	421.95	63.19	
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>					
		<b>1XXX Instruction</b>				
			5XX Other Purchased Services	271.49	0.00	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	5,541.00	7,043.64	
			2XX Personal Services - Employee Benefits	27.52	37.94	
			6XX Supplies and Materials	100.15	0.00	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	17,501.03	16,659.68	
			2XX Personal Services - Employee Benefits	82.76	78.37	
			3XX Purchased Professional and Technical Services	2,650.00	2,800.00	
			5XX Other Purchased Services	4,290.21	3,868.55	
			6XX Supplies and Materials	3,190.19	3,077.69	
			810 Dues and Fees	600.00	698.00	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	0.00	4,500.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			4XX Purchased Property Services	2,500.00	3,500.00	
			5XX Other Purchased Services	562.00	0.00	
			6XX Supplies and Materials	11,000.00	33,970.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,431,477.00</u>	<u>2,487,120.84</u>	

Schedule Of Changes Worksheet						Fund Code 01	
Beginning Fund Balance						407,005.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,488,012.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,487,120.84	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	58,579.75	Less Last Year	133,733.31	(4b)	-75,153.56	
						-75,153.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						332,744.04	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	38,010.23	34,682.70
	1111 District Levy - Real Property	144,659.87	152,333.50
	1112 District Levy - Personal Property	230.99	4,509.82
	1114 District Levy - Pers Prop/Mobile Homes	3,557.61	5,558.60
	1190 Penalties and Interest on Taxes	600.97	400.78
	1510 Interest Earnings	134.15	185.03
	2220 County On-Schedule Trans Reimb	12,085.74	11,454.48
	3210 State On-Schedule Trans Reimb	12,085.74	11,454.48
	3444 State School Block Grant	12,314.29	12,314.29
	3446 SB96 Block Grant Reimbursement	1,842.80	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>225,522.39</b>	<b>232,893.68</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	24,887.08	24,272.17
			2XX	Personal Services - Employee Benefits	3,207.13	4,736.63
			5XX	Other Purchased Services	180,830.10	195,006.50
			6XX	Supplies and Materials	1,598.26	2,166.29
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	6,273.00	9,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				216,795.57	235,181.59	



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					58,453.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					232,893.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					235,181.59	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					56,165.38	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	40,205.45	38,606.57
	1612 School Breakfast Program	7,751.70	8,222.15
	1621 Lunch Sales	7,212.15	6,669.30
	1622 Breakfast Sales	4,792.00	4,540.80
	1632 Daily Adult Sales	6,070.20	6,057.90
	1634 Daily Ala Carte Sales	57.00	0.00
	3220 State Food Services Match	664.18	691.01
	4550 Federal Child Nutrition	137,253.40	141,638.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>204,006.08</b>	<b>206,426.72</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	102,246.60	101,142.17
			2XX	Personal Services - Employee Benefits	28,400.46	30,920.80
			4XX	Purchased Property Services	955.88	89.80
			5XX	Other Purchased Services	250.00	506.00
			6XX	Supplies and Materials	82,797.16	67,482.23
			810	Dues and Fees	137.50	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				214,787.60	200,241.00	

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					4,239.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					206,426.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					200,241.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,424.91 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,135.92	0.00
	1111 District Levy - Real Property	5,175.07	104.29
	1112 District Levy - Personal Property	0.00	75.67
	1114 District Levy - Pers Prop/Mobile Homes	15.79	123.11
	1190 Penalties and Interest on Taxes	9.67	5.52
	1510 Interest Earnings	5.14	28.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>6,341.59</u>	<u>336.70</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					6,432.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					336.70 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,769.04 (5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	163.10	340.61
	2240 County Retirement Distribution	323,622.00	311,461.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>323,785.10</b>	<b>311,802.05</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	157,664.95	172,498.92	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	7,186.41	7,499.33	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	17,750.12	18,780.67	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	15,174.27	12,715.43	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	11,595.49	12,174.77	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	6,009.78	6,275.85	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	11,249.37	11,662.63	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	3,487.49	3,399.10	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	28,975.16	32,048.73	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	3,825.49	4,038.61	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	12,126.73	10,467.99	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	186.67	199.22	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	0.00	42.23	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	925.34	1,182.64	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,742.95	2,797.17	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	15,425.03	16,204.73	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>294,325.25</u>	<u>311,988.02</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					94,134.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					311,802.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					311,988.02	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					93,948.99	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
161	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	150,380.00
162	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	35,005.00
165	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	55,275.00
168	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	111,907.68
169	Medicaid Admin Claiming-MAC	
	3357 Montana Administrative Claiming Reimbursement	3,084.05
170	Msla Elec Coop IEP Grant	
	1900 Other Revenue from Local Sources	1,500.00
200	FLEX SEC 125 FORFEITURES	
	1900 Other Revenue from Local Sources	143.55
205	Reitirement/COBRA Insurance	
	1900 Other Revenue from Local Sources	1,805.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		359,100.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
161	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX	Personal Services - Salaries	108,340.60
			2XX	Personal Services - Employee Benefits	25,838.52
			3XX	Purchased Professional and Technical Services	6,598.00
			5XX	Other Purchased Services	1,435.23
			6XX	Supplies and Materials	988.65
		222X	Educational Media Services		
			6XX	Supplies and Materials	7,179.00
			161 Subtotal		150,380.00
162	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX	Personal Services - Salaries	26,543.02
			2XX	Personal Services - Employee Benefits	8,461.98
			162 Subtotal		35,005.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
165	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		47,328.00
			2XX Personal Services - Employee Benefits		7,947.00
			<b>165 Subtotal</b>		<b>55,275.00</b>
168	Medicaid				
	280	Special Education - Local and State			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		113,489.76
			<b>168 Subtotal</b>		<b>113,489.76</b>
205	Reitirement/COBRA Insurance				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,959.77
			<b>205 Subtotal</b>		<b>1,959.77</b>
310	State OTO Indian Education for All				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			6XX Supplies and Materials		410.50
			<b>310 Subtotal</b>		<b>410.50</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>356,520.03</b>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					92,033.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					359,100.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					356,520.03 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					94,613.72 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
161 Title I, Part A, Improving Basic Programs	150,380.00	150,380.00	0.00
162 Title II, Part A, Teacher/Principal Train/Recruit	35,005.00	35,005.00	0.00
165 IDEA Part B (Trans from Coop)	55,275.00	55,275.00	0.00



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
168 Medicaid	111,907.68	113,489.76	-1,582.08
169 Medicaid Admin Claiming-MAC	3,084.05	0.00	3,084.05
170 Msla Elec Coop IEP Grant	1,500.00	0.00	1,500.00
200 FLEX SEC 125 FORFEITURES	143.55	0.00	143.55
205 Retirement/COBRA Insurance	1,805.45	1,959.77	-154.32
310 State OTO Indian Education for All	0.00	410.50	-410.50
<b>Total</b>	<b>359,100.73</b>	<b>356,520.03</b>	<b>2,580.70</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	286.61	0.00
	1111 District Levy - Real Property	107.94	1.66
	1112 District Levy - Personal Property	7.08	0.00
	1114 District Levy - Pers Prop/Mobile Homes	82.09	0.00
	1190 Penalties and Interest on Taxes	8.90	0.44
	1510 Interest Earnings	67.59	110.16
	1900 Other Revenue from Local Sources	830.00	1,444.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,390.21</u>	<u>1,556.26</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	1,117.75	1,186.57
			2XX Personal Services - Employee Benefits	1.16	1.74
			3XX Purchased Professional and Technical Services	880.00	710.00
			5XX Other Purchased Services	245.00	255.00
			6XX Supplies and Materials	1,250.17	67.33
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	0.00	261.98
			2XX Personal Services - Employee Benefits	0.00	0.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,494.08</u>	<u>2,483.00</u>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					26,495.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,556.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,483.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					25,569.17	(5)



# Trustees' Financial Summary

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**32 Missoula County**

**0590 Bonner Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	14.80	26.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>14.80</u>	<u>26.17</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					6,222.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,248.83 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	142.39	262.58
	3281 State Technology Aid	2,378.72	2,365.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,521.11</b>	<b>2,627.95</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					60,436.33 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,627.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					63,064.28 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	10.77	24.59
	3445 State Combined Fund School Block Grant	1,286.90	1,286.90
	3447 SB96 Combined Block Grant Reimbursement	47.41	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,345.08</b>	<b>1,311.49</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						5,297.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,311.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,608.56 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	878.67	2,094.27
	1111 District Levy - Real Property	0.00	9,023.87
	1112 District Levy - Personal Property	11.47	148.26
	1114 District Levy - Pers Prop/Mobile Homes	0.00	133.92
	1190 Penalties and Interest on Taxes	3.09	13.19
	1510 Interest Earnings	44.46	21.50
	3120 State Guaranteed Tax Base Aid	0.00	8,296.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>937.69</u>	<u>19,731.83</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	0.00	779.10
			850 Interest on Debt	0.00	87.43
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	<u>81,771.11</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>81,771.11</u>	<u>866.53</u>

#### Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	937.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,731.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	866.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,802.99	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	140.51	177.58
	1910 Rentals	5,685.00	1,684.68
	5110 Sale of Bonds	0.00	308,296.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,825.51</b>	<b>310,158.87</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services	0.00	35,310.35
			7XX Property and Equipment Acquisition	0.00	270,557.36
			8XX Other Expenditures	0.00	6,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>312,367.71</b>

### Schedule Of Changes Worksheet

**Fund Code 60**

Beginning Fund Balance	64,521.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	310,158.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	312,367.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	62,312.45	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	310.34	590.95
	9710 Residual Equity Transfers In	81,771.11	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>82,081.45</b>	<b>590.95</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance	148,526.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	590.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	149,117.08	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	20.06	17.69
	1700 Student Extracurricular Activity Receipts	79,153.42	82,262.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>79,173.48</u>	<u>82,280.12</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	77,234.47	82,486.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>77,234.47</u>	<u>82,486.53</u>

#### Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	25,943.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	82,280.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,486.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,737.49	(5)

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
<b>502</b>	<b>BOUCHARD SCHOLARSHIP</b>		
	1920 Contributions/Donations from Private Sources	100.00	0.00
<b>505</b>	<b>Leo MUSBURGER SCHOLARSHIP</b>		
	1920 Contributions/Donations from Private Sources	25.00	0.00
<b>507</b>	<b>SHARON LUKES SCHOLARSHIP</b>		
	1920 Contributions/Donations from Private Sources	200.00	200.00
<b>508</b>	<b>TrENARY SCHOLARSHIP</b>		
	1920 Contributions/Donations from Private Sources	0.00	50.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>325.00</b>	<b>250.00</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
<b>501</b>	<b>ARCO SCHOLARSHIP</b>				
	8XX Community Services Programs				
	33XX Community Services				
	8XX Other Expenditures			25.00	25.00
<b>502</b>	<b>BOUCHARD SCHOLARSHIP</b>				
	8XX Community Services Programs				
	33XX Community Services				
	8XX Other Expenditures			50.00	50.00
<b>503</b>	<b>BURLINGAME SCHOLARSHIP</b>				
	8XX Community Services Programs				
	33XX Community Services				
	8XX Other Expenditures			25.00	25.00
<b>504</b>	<b>FALLIGAN SCHOLARSHIP</b>				
	8XX Community Services Programs				
	33XX Community Services				
	8XX Other Expenditures			25.00	25.00
<b>505</b>	<b>Leo MUSBURGER SCHOLARSHIP</b>				
	8XX Community Services Programs				
	33XX Community Services				
	8XX Other Expenditures			25.00	25.00
<b>506</b>	<b>MaRTIN BRIGGEMAN SCHOLARSHIP</b>				
	8XX Community Services Programs				
	33XX Community Services				
	8XX Other Expenditures			50.00	50.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85	
PRC	Program	Function	Object	2015 Value	2016 Value	
507	SHARON LUKES SCHOLARSHIP					
	8XX	Community Services Programs				
		33XX	Community Services			
			8XX	Other Expenditures	221.77	219.99
508	TrENARY SCHOLARSHIP					
	8XX	Community Services Programs				
		33XX	Community Services			
			6XX	Supplies and Materials	0.00	25.00
			8XX	Other Expenditures	25.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>446.77</u>	<u>444.99</u>	

Schedule Of Changes Worksheet					Fund Code 85	
Beginning Fund Balance					7,971.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					250.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					444.99	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,776.65	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	58,113.18	63,010.10
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	47,071.00	47,328.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,047,326.29	1,113,968.60
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	42,337.94	46,293.08
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	486.29	322.95
XX	XXX	26XX	41X Energy Utility Services	58,645.63	56,323.04
XX	XXX	4XXX	710 Land	0.00	2,051.50
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	17,487.90	291,362.36
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	56,700.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	56,700.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,900.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	81,648.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	322,695.80
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	197,976.02	0.00	0.00	0.00	0.00
280	1XXX	2XX	28,457.69	0.00	0.00	0.00	0.00
280	1XXX	3XX	12,811.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,988.29	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	24,169.10	0.00	0.00	0.00	0.00
280	21XX	2XX	3,728.70	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	53,565.00	0.00	0.00	0.00	0.00
<b>Totals</b>			322,695.80	0.00	0.00	0.00	0.00

322,695.80

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0590-26755778

**32 Missoula County**

**0590 Bonner Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	123,222.00	0.00	2,051.50	0.00	125,273.50
Buildings	2,662,573.42	0.00	333,172.71	0.00	2,995,746.13
Machinery and Equipment	323,526.25	0.00	0.00	6,170.00	317,356.25
Totals at Historical Cost	3,109,321.67	0.00	335,224.21	6,170.00	3,438,375.88
Depreciation					
Building Accum	1,181,385.01	0.00	74,011.39	0.00	1,255,396.40
Machinery and Equipment Accum	156,261.31	0.00	23,419.51	6,170.00	173,510.82
Total Accumulated Depreciation	1,337,646.32	0.00	97,430.90	6,170.00	1,428,907.22
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,771,675.35	0.00	237,793.31	0.00	2,009,468.66

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	2,470.80	0.00	0.00
Support Services Staff (22XX)	4,652.60	0.00	0.00
School Administration (24XX)	1,441.63	0.00	0.00
Operations and Maintenance (26XX)	4,582.93	0.00	0.00
Food Service (31XX)	2,301.53	0.00	0.00
Unallocated	7,970.02	0.00	0.00
Total Depreciation for FY2016	23,419.51	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0590-26755778

**32 Missoula County**

**0590 Bonner Elem**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	91,669.20	22,802.50	0.00	0.00	114,471.70	0.00	114,471.70
Total Governmental Activity							
Non-bond Long-Term Liabilities	91,669.20	22,802.50	0.00	0.00	114,471.70	0.00	114,471.70
<b>Bond(s)</b>							
09/01/2015	0.00	346,000.00	10,705.42	0.00	335,294.57	21,243.93	314,050.64
Total Governmental Activity							
Bond Long-Term Liabilities	0.00	346,000.00	10,705.42	0.00	335,294.57	21,243.93	314,050.64

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0590-26755778

**32 Missoula County**

**0590 Bonner Elem**

## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	236,927.00	18,221.92	0.00	255,148.92
Net Pension - TRS	1,879,996.00	202,986.00	0.00	2,082,982.00